

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

DAVID PERRYMAN,

Plaintiff,

v.

U.S. INTERNAL REVENUE SERVICE,
et al.,

Defendants.

No. 2:21-cv-00044 TLN CKD P

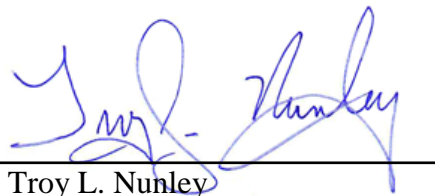
ORDER

Plaintiff, a California prisoner proceeding pro se, has filed a motion asking that the Court reconsider its August 21, 2021 Order dismissing this case without prejudice. (ECF No. 15.) A district court may reconsider a ruling under either Federal Rule of Civil Procedure 59(e) or 60(b). *See Sch. Dist. Number. 1J, Multnomah County v. ACandS, Inc.*, 5 F.3d 1255, 1262 (9th Cir. 1993). “Reconsideration is appropriate if the district court (1) is presented with newly discovered evidence, (2) committed clear error or the initial decision was manifestly unjust, or (3) if there is an intervening change in controlling law.” *Id.* at 1263.

Plaintiff does not present newly discovered evidence suggesting this matter should not have been dismissed, and there has been no change in relevant law. Furthermore, the Court finds that, after a *de novo* review of this case, dismissal of this case was neither erroneous nor manifestly unjust.

Accordingly, IT IS HEREBY ORDERED that Plaintiff's motion for reconsideration (ECF No. 15) is DENIED.

Date: September 29, 2021



Troy L. Nunley
United States District Judge